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Attorneys for Chapter 11 Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA  
(SACRAMENTO DIVISION)**

In re:

MATTERHORN GROUP, INC.,

Debtor.

VITAFREZE FROZEN CONFECTIONS,  
INC.,

Debtor.

DELUXE ICE CREAM COMPANY,

Debtor.

- ☒ Affects ALL DEBTORS  
☐ Affects only MATTERHORN GROUP, INC.  
☐ Affects only VITAFREZE FROZEN  
CONFECTIONS, INC.  
☐ Affects only DELUXE ICE CREAM COMPANY

Lead Case No. 10-39672 (MSM)  
Jointly Administered with Case Nos.  
10-39664 (MSM), and 10-39670 (MSM).

Chapter 11 Cases

D.C. No.: SSA-1

**STATEMENT OF POSITION AND  
RESERVATION OF RIGHTS RE  
ADMINISTRATIVE CLAIM(S) OF  
NORTHERN REFRIGERATED  
TRANSPORTATION, INC.**

**[No Hearing Requested by Claimant]**

Matterhorn Group, Inc., Vitafreze Frozen Confections, Inc., and Deluxe Ice Cream Company, the debtors and debtors in possession in the above-captioned, jointly administered Chapter 11 bankruptcy cases (collectively, the “Debtors”), hereby file this statement of position

1

**STATEMENT OF POSITION AND RESERVATION OF RIGHTS  
RE ADMINISTRATIVE CLAIM OF NORTHERN  
REFRIGERATED**

2

and reservation of rights regarding the administrative claim or claims (the “Administrative Claim”) filed by Northern Refrigerated Transportation, Inc. (the “Claimant”).

**STATEMENT OF POSITION AND RESERVATION OF RIGHTS**

1. On July 26, 2010, the Debtors each filed a voluntary petition under chapter 11 of 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”).

2. Claimant filed its Administrative Claim asserting a claim arising under Section 503(b) of the Bankruptcy Code.

3. To the extent requested by the Claimant, the Debtors object to the immediate payment of the Claimant’s Administrative Claim, because (a) the Bankruptcy Code does not require the immediate payment of administrative claims, (b) there are numerous other administrative claims that will have to be analyzed, addressed, and treated under any liquidating plan or plans, and (c) the Debtors have not yet ascertained if all administrative claims will be paid in full.

4. The Debtors specifically reserve all of their rights, claims, and defenses related to the Claimant and the Administrative Claim, including, but not limited to, (a) the right to object to the Administrative Claim, (b) recoupment and setoff claims and defenses thereto, and (c) all claims arising under Chapter 5 of the Bankruptcy Code, including any claims to avoid and recover for preferential and/or fraudulent transfers.

Date: March 23, 2011

LEVENE, NEAL, BENDER, YOO & BRILL L.L.P.

*/s/ Todd M. Arnold*

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